

State of Hawaii  
Department of Labor and Industrial Relations  
UNEMPLOYMENT INSURANCE DIVISION

### CLAIMANT'S ELECTION TO WITHHOLD FEDERAL/STATE INCOME TAX

Print Last Name, First Name, MI		SSAN
Mailing Address		BYB
City	State	Zip Code

**Instructions:** Please read the information below before completing this form. Check the desired option(s) and then sign and date this form before returning it to your local claims office.

**Part A. Request to Withhold Income Taxes From UI Benefit Payments**

☐ I request that FEDERAL income tax at a rate of 10% be deducted and withheld from my UI weekly benefit payment.

☐ I request that STATE income tax at a rate of 5% be deducted and withheld from my UI weekly benefit payment.

**Part B. Request to Stop Withholding of Income Taxes**

☐ I wish to stop withholding FEDERAL income tax from my UI benefit payment.

☐ I wish to stop withholding STATE income tax from my UI benefit payment.

*Note: You cannot request to have taxes withheld again once you stop withholding.*

Claimant's Signature

Date

### UNEMPLOYMENT INSURANCE BENEFITS ARE TAXABLE

Unemployment Insurance (UI) benefits you receive are taxable income. It is your responsibility to determine the amount of your tax liability for federal and state income taxes and pay the amount due. You can choose to have federal income tax withheld from your UI benefit at a rate of 10% and Hawaii state income tax withheld at a rate of 5%. You can make your choice when you file a new claim or at a later time during your benefit year. If you elect withholding, you are permitted only one change during your benefit year to stop withholding. All withholding amounts are paid to the federal and/or state taxing authority and cannot be retrieved by the UI Division.

If you do not have taxes withheld, you may need to make estimated tax payments. For more information on estimated tax payments and schedules, see Internal Revenue Service (IRS) Publication 505, "Tax Withholding and Estimated Tax," or the instructions for Form 1040-ES for federal income tax requirements. See Form N-1 instructions for Hawaii state income tax requirements. If you need additional information on your tax liability, please contact the IRS for federal tax information or the Taxpayer Services Branch of the Department of Taxation for Hawaii state tax information.